

11/21/2008

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ELLEN GRZELAK

Name of Person Signing (Type or Print)

Signed: Gibbs, Alan Timothy**Customer No. 24024****Patent****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of:	Gibbs, Alan Timothy	)	Examiner:	Daniel V. Venne
Serial No.:	10/554,178	)	Art Unit:	3617
Filed:	October 21, 2005	)	Confirmation No.:	7862
For:	AMPHIBIOUS VEHICLE STEERING	)	Attorney Docket No.:	30451/04014

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT**

Dear Sir:

In response to the Office Action mailed September 19, 2008, the Applicant's undersigned representative submits the following amendments and remarks. While it is believed that no fees are due, the Commissioner is hereby authorized to charge any and all fees incurred as a result of entering this amendment to Deposit Account No. 03-0172, order number 30451/04014.